PATENT 450100-04616

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Fumiyoshi Abe

Serial No.:

10/516,677

Filed:

December 3, 2004

For:

VIDEO TAPE RECORDER AND RECORDING

METHOD

Examiner:

Hung Q. Dang

Art Unit:

2621

Confirmation No.:

6641

745 Fifth Avenue New York, NY 10151

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via Electronic Filing Services on February 27, 2008

Valerie Gray

(Name of person signing transmittal)

February 27, 2008

Date of Signature

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR 1.111

Sir:

This is in response to the non-final Office Action dated December 12, 2007 and having a three-month term of response set to end on March 12, 2008. Please amend this application as follows: